

FISCAL NOTE

TO: Chief Clerk of the Senate
Chief Clerk of the House

FROM: James A. Davenport, Executive Director

DATE: February 20, 1995

SUBJECT: **SB 530 - HB 839**

This bill, if enacted, will provide that home sitters are not considered employees of placement services for unemployment insurance purposes.

The fiscal impact from enactment of this bill is estimated to result in a decrease in revenues to the unemployment insurance trust fund; however, the amount of such decrease is estimated not to be significant.

The enactment of this bill is also estimated to result in a decrease in expenditures from the unemployment insurance trust fund; however, such decrease is estimated not to be significant.

The Department of Employment Security has stated that this bill conflicts with the federal statute and may not exempt such employers from paying the full federal tax rate of 6.2% since no offset (5.4%) would be received for paying state taxes.

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James A. Davenport". The signature is written in a cursive, flowing style.

SB 530 - HB 839

James A. Davenport, Executive Director